

## Schedules for submission to external auditor

### Key contact details

### Schedule A

Please complete this form and send it back to us with the Annual Return to ensure we have the correct details for your authority – please print to ensure we can read it clearly

<b>Authority name and reference</b>	Brimpsfield Parish Council
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Clerk	
<b>Name</b>	Kate Sales
<b>Address</b>	5 Okus Road Charlton Kings Cheltenham GL53 8DU
<b>Telephone no.</b>	01242 583303
<b>Email address</b>	brimpsfieldpc@gmail.com

Responsible Financial Officer (RFO) – if different to Clerk	
<b>Name</b>	As Above
<b>Address</b>	
<b>Telephone no.</b>	
<b>Email address</b>	

Chair	
<b>Name</b>	Tom Overbury
<b>Address</b>	Watercombe Farm Brimpsfield Gloucester GL4 8LB
<b>Telephone no.</b>	
<b>Email address</b>	Tom.Overbury@rau.ac.uk

Please complete all shaded boxes and send this form with your Annual Return to:  
Mrs Jo Farr, Grant Thornton UK LLP, Hartwell House, 55-61 Victoria Street, Bristol, BS1 6FT  
or email to [Jo.farr@uk.gt.com](mailto:Jo.farr@uk.gt.com)

## Schedules for submission to external auditor

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## Key contact details (continued)

## Schedule A

<b>Authority name and reference</b>	<b>Brimpsfield Parish Council</b>
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	<b>Person carrying out the independent internal audit</b>
<b>Name</b>	Shaun Cullimore
<b>Address</b>	Morris Hill Crossing Swindon Lane Cheltenham GL50 4PE
<b>Telephone no.</b>	
<b>Email address</b>	<a href="mailto:shaun.cullimore@gmail.com">shaun.cullimore@gmail.com</a>

If there are any subsequent changes to the above please send us an updated form or e-mail the new details to [jofarr@uk.gt.com](mailto:jofarr@uk.gt.com)

## Schedules for submission to external auditor

### Bank reconciliation template

### Schedule B

The model can be applied for reconciliations carried out at any time of the year. Please complete all green cells.

BANK RECONCILIATION		FINANCIAL YEAR ENDING 31 MARCH 2017		
<b>Authority name and reference</b>		Brimpsfield Parish Council		
Prepared by: Name	Kate Sales	Date:	12.05.17	
Role (Clerk/RFO etc)	Clerk/RFO			
Approved by: Name	Tom Overbury	Date:	16.05.17	
Role (RFO/Chair etc)	Chair			
<b>Balance per bank statements as at 31 March 2017</b>		<b>£</b>	<b>TOTAL £</b>	
List balances on all bank accounts plus petty cash floats at 31 March 2017:				
Lloyds Bank Acc: 00237343		2913.84		
Lloyds Bank Acc: 07001337		3141.01		
Lloyds Bank Acc: 01359353		333.14		
<b>Less:</b> any un-presented cheques at 31 March 2017: (normally only current account. List date, cheque number & value. Use separate list if needed )				
27.03.17 - Chq 392		172.38		
<b>Add</b> any unbanked cash at 31 March 2017: (List date & amount received)				
n/a		0.00		
<b>TOTAL - NET BANK BALANCES AS AT 31 MARCH 2017</b>			<b>6215.61</b>	

<i>The net balances reconcile to the Cash Book for the year, as follows:</i>	
<b>CASH BOOK (receipts and payments/income &amp; expenditure schedules)</b>	<b>£</b>
Opening Balance:	5850.77
Add: Receipts in the year:	4758.41
Less: Payments in the year:	4393.57
<b>CLOSING BALANCE PER CASH BOOK @ 31 MARCH 2017</b>	<b>6215.61</b>
<b>Must equal total net bank balances above and Section 2, Box 8</b>	

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### Schedule C1

#### Identifying which variances require explanation

Positive and negative variances must be explained

Authority name and reference	BRIMPSFIELD PARISH COUNCIL				
Box on Section 2 Accounting Statements	(a) 2016 £	(b) 2017 £	(c) Variance Increase(+) or decrease(-) <b>(b - a)</b> £	(d) Variance divided by 2016 figure times 100 <b>(c / a *100)</b> %	Explanation required? Less than £250 or 15%? - NO More than 15%? - YES
Box 2 -Precept or Rates and Levies	4413	4524	111	2%	No
Box 3 -Total other receipts	862	234	-628	72%	YES
Box 4 -Staff costs	1745	2407	662	40%	YES
Box 5 -Loan interest/ capital repayments	0	0	0	0	No
Box 6 -All other payments	2293	1986	-307	13%	No
Box 9 -Total fixed assets plus long-term investments and assets	26776	26776	0	0	No
Box 10 – Total borrowings	0	0	0	0	No

### Schedule C2

### Suggested layout for explanations of individual variances

One sheet to be prepared for each variance that requires explanation.

Authority name and reference	BRIMPSFIELD PARISH COUNCIL	
BOX NO	3 – Total Other Receipts	£
(b) Figure in 2017 column		234
(a) Figure in 2016 column		862
<b>(d) Total variance: 2017 figure less 2016 figure: (b - a)</b> A positive figure is an increase (+) a negative figure is a decrease (-)		-628

Reasons (as many as are applicable)	Amount £
Reason 1 In the 2016 column figures a one off grant was received from GAPTC towards a laptop and website to enable the parish Council to meet its obligations under the Transparency Code.	695
<b>(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)</b>	695
<b>(f) Unexplained amount £ of total variance at (d - e)</b>	67
Unexplained as % of 2016 figure ( $f / a * 100$ ) <span style="color: red;">(must be below 15%)</span>	8%
<b>Confirm unexplained amount is less than 15% of 2016 figure</b> <b>YES – satisfactorily explained</b> <b>NO – provide further explanations</b>	YES

### Suggested layout for explanations of individual variances

One sheet to be prepared for each variance that requires explanation.

<b>Authority name and reference</b>	<b>BRIMPSFIELD PARISH COUNCIL</b>	
<b>BOX NO</b>	<b>4 – Staff Costs</b>	<b>£</b>
(b) Figure in 2017 column		2407
(a) Figure in 2016 column		1745
<b>(d) Total variance: 2017 figure less 2016 figure: (b - a)</b> A positive figure is an increase (+) a negative figure is a decrease (-)		662

<b>Reasons (as many as are applicable)</b>	<b>Amount £</b>
Reason 1 Due to problems with cheque books being issued by Lloyds Bank the salary for February and March 2016 had to be paid in the financial year 2016/17. This therefore shows a distortion in the 2017 figures. Salary paid was £165.23 per month.	330.46
Reason 2 HMRC PAYE payments from late payment of salaries above (February and March 2016)	22.40
Reason 3 Following an annual review in July 2016 the clerk's hourly rate increased by 35p per hour from July 2016. Hours worked - 17.3 hours per month = an increase of £6.06 per month x 9	54.49
<b>(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)</b>	407.35
<b>(f) Unexplained amount £ of total variance at (d - e)</b>	254.65
Unexplained as % of 2016 figure ( $f / a * 100$ ) (must be below 15%)	14.5%
<b>Confirm unexplained amount is less than 15% of 2016 figure</b> YES – satisfactorily explained NO – provide further explanations	YES

Schedule E

Analysis of earmarked reserves

<b>Authority name and reference</b>	BRIMPSFIELD PARISH COUNCIL
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Purpose and nature of reserve	Held as short-term or long-term investment?*	Amount £
No ear-marked reserves		
	<b>(a) TOTAL</b>	

Note: \* short-term investments would be included in Box 8 of the Accounting Statements in the Annual return; long-term investments would be in Box 9.

Please provide an explanation for any high level of general reserves if over 3 times (or less than 0.1) of the precept/rates and levies.

	£
<b>(b) Precept/rates and levies (Accounting Statements Box 2)</b>	
<b>(c) Balance carried forward (Accounting Statements Box 7)</b>	
<b>(d) Amount of balances less total earmarked reserves (c – a)</b>	
<b>Ratio of balances less earmarked reserves to Precept/rates and levies (d / b)</b>	
<b>Reason if over 3 times or less than 0.1</b>	